



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

GROVER SELLERS
~~WILLIAMSON~~
ATTORNEY GENERAL

Honorable F. T. Graham
County Attorney
Cameron County
Brownsville, Texas

Dear Sir:

Opinion No. 0-7430
Re: Construction of Section 2 of
Article 7336f, V.A.C.S.

Your letter of recent date requesting an opinion from this department on the above subject matter is as follows:

"The Tax Collector of Cameron County is desirous of having prepared a combined delinquent tax roll for Cameron County, no combined roll having been compiled for a number of years.

"His deputies and assistants are unable to compile this tax roll within their regular working hours and he is compelled to have it compiled by outside people.

"The question that I have to answer with regard to this matter is as to the requirements in the way of obtaining bids for this work, so as to enable him to collect from the State its proportionate share of the cost of compiling these records.

"Section 2 of Article 7336F, Vernon's Civil Statutes, Annotated, merely says 'Payment for the compilation thereof shall be authorized at actual cost to the tax collector proportionately from each the State and County taxes, or municipal taxes, first collected from such record, such cost in no case to exceed a sum equal to five (5¢) cents per item or written line of the original copy of such record, etc.'

"I do not find any decisions of any court with reference to this matter, except that in Opinion 0-4644 issued out of the office of the Attorney General in 1942 there is a citation to Nueces County v. Cureton. This opinion is to the effect that where the County

Tax Assessor-Collector or his deputies who are paid on a salary basis compile the delinquent tax records, the time consumed in such work may be applied against the rate of salary paid and considered as 'actual cost' of compiling the records, etc.

"There is also an opinion 0-4941 in October, 1942 to the effect that if the Tax Assessor-Collector lacks sufficient help to do the extra work he may employ additional workers and pay his additional expenses proportionately from the tax collections, limited by the five (5¢) cents per line of the tax roll; and there is Opinion 0-3942 of September, 1941, which states that under the facts submitted to your Department, the Comptroller is authorized to pay a proportionate part of the compilation, etc.

"I do not have these opinions and should appreciate receiving copies of them; but the particular question in which we are now interested is whether if the Tax Collector receives a number of bids for compiling the delinquent tax roll whether or not it will be necessary for him to advertise publicly for bids in order to be in position to collect from the State is proportional part of the cost of compiling the delinquent tax roll.

"I ask this question because Form No. 2 Delinquent Tax Record Expense Statement, which is a form prepared by the Comptroller, requires the Assessor-Collector to make a written statement that the roll was prepared by 'Compiler under contract as lowest and best bidder.'

"To summarize: Will the obtaining of a number of bids without publicly advertising for bids be a sufficient compliance with the law and the rulings of the Comptroller's office?"

Article 7336f, Section 2, is as follows:

"Any County having as many as two years' taxes delinquent which have not been included in the delinquent tax record, the Collector of taxes shall within two years from the effective date of this Act, cause to be compiled a delinquent tax record of all delinquent taxes not barred by this Act; the delinquent record shall be examined by the Commissioners' Court and the Comptroller or governing body, corrections may be ordered made, and when found correct and approved by them, payment for the compilation thereof shall be

authorized at actual cost to the Tax Collector, proportionately from each the State and County taxes, or municipal taxes, first collected from such record, such cost in no case to exceed a sum equal to five (5¢) cents per item or written line of the original copy of such record and in no event shall any compiling cost be charged to the taxpayer. The delinquent tax record when approved, shall be prima facie evidence of the delinquency shown thereon, and when there shall be as many as two years of delinquency accumulated which are not shown on the record, a recompilation, or a two year supplement thereto shall then be made as herein provided. Tax Collectors shall cause to be compiled like records of taxes delinquent due any district for which they collect from tax rolls other than the State and county rolls, and when approved by the governing body of the particular district, the cost of same shall be allowed in the manner herein provided."

Since the above statute does not provide for any specific method for the tax collector to follow in letting the contract to compile the delinquent tax rolls, you are advised that the method used by you is a sufficient compliance with same. Your question is therefore answered in the affirmative.

We are herewith enclosing copies of Opinions Nos. 0-5780, 0-4941, 0-4644 and 0-3942 for your information.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/Jno. C. Knorpp
Jno. C. Knorpp
Assistant

By s/John Reeves
John Reeves

JR:djm:wc
Enclosures

APPROVED NOV 20, 1946
s/Grover Sellers
ATTORNEY GENERAL OF TEXAS

Approved Opinion Committee By s/GWB Chairman